

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 500 Section 500.350 Revocation</b>
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**TITLE 86: REVENUE**

**PART 500  
Motor Fuel Tax**

**Section 500.350 Revocation**

- a) The Department may revoke the motor fuel use tax license of a carrier registered under the IFTA program for violation of any provision of the Law or any rules promulgated thereunder. Causes for revocation include, but are not limited to, failure to file a quarterly tax return or to remit all taxes due, or improper use of decals.
- b) The Department shall send the licensee a written notice of its decision to revoke a license. Unless the licensee timely protests the Department's determination as provided for in Section 500.355, the revocation is final.
- c) A licensee whose license has been revoked may have that license reinstated if the condition which caused revocation is remedied. The carrier must pay a \$100 reinstatement fee and file a new application for a license and decals. Carriers whose license has been revoked and then reinstated will be required to post a bond in accordance with the provisions of Section 500.305.

**(Source:** Amended at 22 Ill. Reg. 2253, effective January 9, 1998)